

From: "Adams, Ben C." <badams@bakerdonelson.com>

To: "Linda Russell (lrssell8)" <lrssell8@memphis.edu>

"William Gibbons \"(wgibbons)\" <wgibbons@memphis.edu>

Date: 11/30/2016 2:35:16 PM

Subject: FW:

Attachments: 2016\_11\_30\_13\_32\_27.pdf

---

---

From: Whittle, Julie

Sent: Wednesday, November 30, 2016 1:33 PM

To: Adams, Ben C.

Subject:

---

Under requirements imposed by the IRS, we inform you that, if any advice concerning one or more U.S. federal tax issues is contained in this communication (including in any attachments and, if this communication is by email, then in any part of the same series of emails), such advice was not intended or written by the sender or by Baker, Donelson, Bearman, Caldwell & Berkowitz, PC to be used, and cannot be used, for the purpose of (1) avoiding penalties under the Internal Revenue Code or (2) promoting, marketing or recommending to another party any transaction or tax-related matter addressed herein.

This electronic mail transmission may constitute an attorney-client communication that is privileged at law. It is not intended for transmission to, or receipt by, any unauthorized persons. If you have received this electronic mail transmission in error, please delete it from your system without copying it, and notify the sender by reply e-mail, so that our address record can be corrected.

stt